

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

SECURITIES AND EXCHANGE  
COMMISSION,  
Plaintiff

v.

AMIT MATHUR and  
ENTRUST CAPITAL MANAGEMENT,  
INC.,  
Defendants  
and

AMR REALTY, LLC,  
Relief Defendant.

**No. 05-CV-10729 MLW**

**INITIAL DISCLOSURE OF THE DEFENDANT  
AMIT MATHUR AND OF RELIEF DEFENDANT AMR REALTY, LLC  
PURSUANT TO FED. R. CIV. P. 26(a)(1)**

The defendant Amit Mathur (“Mathur”) and relief defendant AMR Realty, LLC hereby make their initial disclosures in accordance with Fed. R. Civ. P. 26(a)(1) and Local Rule 26.2 without waiving any rights to make objections based upon the attorney-client privilege, the work product doctrine or other appropriate objections.

**A. Identification of Persons Likely to Have Discoverable Information: Fed. R. Civ. P. 26(a)(1)(A)**

Jeffrey Turco  
Court Road  
Winthrop, MA

Robert Zannotti  
26 Roman Drive  
Shrewsbury, MA 01545  
(508) 962-9964

Rajeev Johar

Ray Frias  
South Lennos St  
Worcester MA

John Clifford  
Kimball & Cross Investment Management Corp.  
50 Congress Street  
Suite 721  
Boston, MA 02109

Entrust Investors

David Massad

Pamela Massad

Suzanne Benoit

Philip Massad

Elaine Osgood

William Isola

Steven LaGrasso

Alok Mathur

Naveen Mathur

Poonam Gupta

Scott Wolfe

Antonio Corapi

Herb Ingram

Elie Sakhat

Usha Mathur

Francis Turo

Gurvinder Paintal

Kevin Yarbor

Heidi and Anthony Bello

Tax Preparation Professionals

Cameron, Hines & Hartt of West Monroe, Louisiana – tax preparation

Al Bisceglia – tax preparation of 1099's for Entrust  
44 Front Street  
Worcester, MA 01608  
508-799-2491

**B. Identification of Documents: Fed. R. Civ. P. 26(a)(1)(B)**

The categories of documents listed below have either already been produced to the Plaintiff, or are in the possession of Mr. Mathur or his attorneys.

Documents Related to Bank Accounts over which Mathur has Control

Commerce Bank and Trust	Entrust Capital Management, Inc.	7141763
	AMR Realty, LLC	7190411
	Amit Mathur	65047160
	Amit Mathur/Shruti Mathur	92273644
	Amit Mathur as Custodian for Reeya K. Mathur <sup>1</sup>	9002383
Citizen's Bank	Amit Mathur	1304786207
Lord Krishna Bank, Jaipur, India	Amit Mathur	032400400000029
Smith Barney Citigroup	Amit Mathur	338-04428-13 016
IRA account with Merrill Lynch, Worcester office	Amit Mathur	802-99303

Documents related to Entrust Client Investments, including Investment Agreements

Business Records of AMR Realty, LLC

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<sup>1</sup> Custodial account for the benefit of Ms. Mathur under the Massachusetts Uniform Transfers to Minors Act.

Business Records of Entrust Capital Management, Inc.

**C. Computation of Damages: Fed R. Civ. P. 26(a)(1)(C)**

NOT APPLICABLE

Respectfully submitted,

**AMIT MATHUR AND  
AMR REALTY, LLC**  
by their attorneys,

/s/ Gary C. Crossen

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Boston, MA 02110  
(617) 330-7000  
(617) 439-9556 (facsimile)

Dated: October 14, 2005